

## **Qualifying Data Center Exemption Certificate**

This form must be provided by a qualifying occupant, owner or operator to a seller for the purchase of items that qualify for exemption from Texas state sales and use tax under Tax Code Section 151.359. (See a list of qualifying and non-qualifying items on the back of this form.)

This exemption certificate does not apply to local sales and use tax.

Seller Information				
Name				
Name				
Address (Street and number, P.O. Box or route number)				
Address (Glock and Manisci, 1.0. Box of Todic Manisci)				
City, State, ZIP code			Pho	ne (Area code and number)
Purchaser Information				
			Qualifying Data C	enter registration number
Qualifying Occupant, Owner or Operator name				Operator registration number
		ַ ט ַ ט		
Qualifying Occupant, Owner or Operator address (Street and number, P.O. Box or	r route number)		Check one	
			Occupa	ant Owner Operator
City, State, ZIP code			Pho	ne (Area code and number)
I, the purchaser named above, claim an exemption from payment of sales and use taxes for the following items:				
Description of items to be purchased or on the attached order or invoice				
bescription of items to be parchased of off the attached order of invoice				
I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or applicable law.				
I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase,				
will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range				
from a Class C misdemeanor to a felony of the second degree.				
Authorized Purchaser's signature	Purchaser's name (Print o	or type)		Date
sign here	in the contract of the contrac	7F*/		
nere <sup>r</sup>				

## **Items that Qualify for Exemption**

The following items must be purchased for use in a qualifying data center by a qualifying occupant, owner or operator to qualify for the exemption:

- · electricity;
- · an electrical system;
- · a cooling system;
- an emergency generator;
- hardware or a distributed mainframe computer or server;
- · a data storage device;
- · network connectivity equipment;
- · a rack, cabinet and raised floor system;
- · a peripheral component or system;
- · software:
- a mechanical, electrical or plumbing system that is necessary to operate any tangible personal property, including a fixture; and
- · a component part of any tangible personal property described above.

## Items that Do Not Qualify for Exemption

The following items do not qualify for the exemption:

- · office equipment or supplies;
- · maintenance or janitorial supplies or equipment;
- equipment or supplies used primarily in sales activities or transportation activities;
- tangible personal property on which the purchaser has received or has a pending application for a refund under Tax Code Section 151.429;
- tangible personal property not otherwise exempted under Subsection (b) that is incorporated into real estate or into an improvement of real estate;
- · tangible personal property that is rented or leased for a term of one year or less; or
- notwithstanding Tax Code Section 151.3111, a taxable service that is performed on tangible personal property exempted by this section.

For more information, please visit our Data Center website at www.window.state.tx.us/taxinfo/data\_center. You may also contact us online at https://www.window.state.tx.us/taxhelp/ or by phone at 1-800-252-5555.

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